DIRECTING AND INSPIRING CREATIVITY: INSTRINSIC MOTIVATION BASED MANAGEMENT CONTROL SYSTEM IN CREATIVE INDUSTRY

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ABSTRACT
Management control system have an important role to control a company to operate toward goals that have been set before. In this matter, human resource hold an important part to make the implementation of management control system in the company become successful. Companies start to shift their alogaritmic activities into more heuristic activities, they start to shift from conventional companies into more innovative and creative companies. Creative companies do not operate like a conventional company, this company need to be controlled by a management control system that can facilitate the creativity part. Creative companies need to be controlled by management control system with high intrinsic motivation. This study will explain how Voice of Jogja, as one of creative business that pay attention into values of intrinsic motivation and implement to the management control system into all activities in the business will move toward the settled goals.

KEYWORDS. creative industry; intrinsic motivation; management control systems
1. INTRODUCTION

Indonesian ministry of tourism and creative economy’s publications show that in 2019 the creative economy sub-sector contributed IDR 1,153.4 trillion GDP or 7.3% of the total National GDP, 15.2% of the workforce, and 11.9% of exports. This fact was quoted from kominfo.go.id in January 2021. Almost similar results are shown by data on the creative economy sub-sector in 2018. Quoting from Ekonomi.bisnis.com, in 2018 the creative economy sub-sector contributed 7.44% of the total National GDP, 14.28% of the workforce, and 13.77% of exports. Although it has decreased, it is not significant considering that in 2019 the world was hit by the COVID-19 crisis. The creative industry certainly requires a reliable management control system in cultivating an environment that can maintain and enhance creativity as the main production factor. Intrinsic motivation is the only type of motivation that can support the existence of creativity (Deci, 1972). Interventions such as strict supervision of employees and forcing them to work in a certain way divert individual attention towards external problems, as well as reduce intrinsic motivation which can undermine individual creativity. The researcher wants to raise the title of this research because of the need for new research on management control systems in the creative industry. Research in the creative industry only focuses on how to develop the industry, does not focus on management control systems that can be applied to the creative industry. Natassia et al., (2021) found that the creative industry contributes greatly to GDP, and the fashion sector is a sector that has great potential to develop it. Rusdi & Genep Sukendro (2018), found that the creative industry can introduce regional (city) and cultural identities to foreign countries. Atmaja (2021) conducted a study to find the most appropriate strategy to develop the potential of a pearl craft industry in Pulotunda. Meanwhile, research on intrinsic motivation only focuses on worker performance, not on its implications for control which has implications for worker performance. Triswanto et al., (2021) succeeded in finding that intrinsic motivation has a positive and significant effect on employee performance, while extrinsic motivation shows the opposite result. Yusuf & Sriwijaya (2021) revealed that although intrinsic motivation and extrinsic motivation had a positive effect on job satisfaction, extrinsic motivation did not show a positive effect on worker performance. What is unique is actually found by Bulo et al., (2015) who say that extrinsic motivation and intrinsic motivation have a positive and significant effect on worker performance. This finding is quite interesting considering that two previous studies found that only intrinsic motivation had implications for worker performance. Research on management control systems is conducted to explain the implications of management control systems on creativity, not the other way around.

This study attempts to complete the research gap by explaining the relationship of intrinsic motivation which is very closely related to creativity which is the main production factor in the creative industry in a management control system in the creative industry. Referring to the research conducted by (Davila & Ditillo, 2011a) who conducted a research entitled Convergent Creativity and Management Control System: Managing Stylistic in Fashion Companies. (Davila & Ditillo, 2011a) found how control in a creative industry such as fashion requires an interpretation of the mechanism that control is used as a support for creativity.

Efferin S., (2016) stated that management control systems can be developed for different purposes in an organization, where he raises spirituality in a management control system. The management control system itself is described by Merchant & Van der Stede, (2007) as the back end of all company activities.

Conventional management control system created to overcome three main problems of management control. The first problem is lack of direction, many companies fail to provide a clear vision for employees, ranging from lack of training, knowledge provided by seniors, and directions that are too complicated to achieve the intended objectives. The second problem is the problem of motivation, even though employees know what objectives the company wants, but this problem cannot be separated from human nature who has different desires. Employees sometimes do things that benefit themselves, and harm the company financially and non-financially. Many frauds and other losses occur because of these human weaknesses. Lastly, personal limitations, even though they already have clear directions, and are motivated according to the company's wishes, employee capabilities are the last weakness in management control. The conventional management control system tries to overcome the problems mentioned above by controlling the results, activities, and human resources within the company. Conventional management control system that aims to limit the behavior, activities, and motivation of employees in the company to act in line with company goals. This condition is certainly not friendly with companies that rely on creativity as the main factor of production.

These conventional style of management control system will eventually harm the creativity inside the company. Recent studies about implication of intrinsic motivation in the management control system of some companies only focused on the employee satisfaction and performance rather than how the companies themselves operate with intrinsic motivation based management control system. This study will show how intrinsic motivation can enhance management control system into more developed style in the creative industry that focused on modern cultural fashion through some main and mini research questions. Main Research Question: What are the implications of intrinsic motivation in management control systems in creative industries? To answer the main research question, the following mini research questions were determined:

1. How is the business process in Voice of Jogja, as a creative industry that promotes Javanese wayang culture?
2. How do VOI’s exercise control and provide room for creativity to grow?
3. How can the implication of intrinsic motivation in the management control system support the growth of creativity and create goal alignment in the entire operational process of VOJ?

2. Literature Review
2.1 Management Control System
Management is a process formed by a business entity to manage all existing resources and regulate activities to achieve the objectives that have been determined by the business entity (Merchant & Van der Stede, 2007; Efferin & Hopper, 2007). A management control system can be defined as a system in social, cultural, political, and economic scope created by a business entity to execute a strategy from the objectives that have been determined previously in the management process, to unify the attitudes and behavior of employees to match the strategy and objectives (Efferin). Control carried out by management is the final step in a series of processes carried out by business entities. The first process is the determination of objectives, Jason Luckhurst, Managing director of Practicus, a project management recruitment firm in the UK said that it is very important for a business entity to have a clear vision where the entire business can be designed and it is also very important that this vision can be communicated with clear to all stakeholders in an organization. A clear and easy to understand statement about the vision in question is very vital to describe the targets and objectives of the business entity.

The second process is formulating strategy, this is related to how an organization should manage existing resources to achieve predetermined objectives. This explains how employees as one of the resources who play an important role in business entities know what they should do to achieve the objectives that have been determined by the business entity. Adrian Grace, Managing Director of Bank Scotland said that business entities should not waste time just focusing on how to describe in detail the strategies they create, but businesses should spend more time thinking about how to convey these objectives and strategies to all parties in the business entity. A person can have the best vision, but if the vision can’t have any meaningful effect, then that person has wasted time. The third process is control or control by management. Management control focuses on the execution of predetermined objectives and strategies. All organizations depend on employees to achieve the objectives that have been set, therefore there are many issues to the control itself.

Conventional management control system focus to limit the result, action and also culture and human resource in the company. Result control is one way management manages activities and resources in a business entity based on the results obtained by every available resource, especially employees. Result control is usually used in large organizations and implements a decentralized system. This control becomes effective when the organization cannot determine exactly what employees should do.

Action control is a form of direct control system from management to employees to ensure that every activity carried out by the employee leads to the objectives of the business entity. There are several ways to control this activity, starting from limiting employees not to do things that the business entity does not want, making an action plan on how employees should behave in the manner desired by the business entity, making employees responsible for all activities carried out, and various types of control.

2.2 Directional Control and Inspirational Control
Management control systems for companies engaged in creative fields must be able to facilitate creativity and inspiration for growth. (Davila & Ditillo, 2011) said that there are two types of management control that can facilitate the creative process, namely directional control and inspirational control. Directional control is a management control system that establishes the necessary limits for activities that enhance the creative process (Drazin et al., 1999). This control establishes the conditions under which creativity can develop and corresponds to the mechanisms used in the regulation of new product development (Abernethy and Brownell, 1997; Nixon, 1998). However, in contrast to previous findings in the innovation process, with reference to the control mechanism group, there is no emphasis on the role of traditional management control systems in overcoming the problem of different goals to achieve predetermined goals (Grabner et al., 2022); Instead, it was found that this system configures organizational settings to facilitate creativity in each individual. Inspirational control contributes to directing a creative process, meeting the need for growth and achieving consistency of ideas and meaning in the creative process. Ideal, aesthetic, social networking is a control that can stimulate individuals to create a unified concept that is agreed upon by all parties. The figure below shows a management control system model in the fashion industry as an industry that prioritizes creativity as the main production factor.

The purpose of both controls is not to reduce variation or to motivate effort to achieve clearly defined goals. Instead, they generate the variety necessary to surprise customers (and society at large) at the same time as they define creative spaces (Drazin et al., 1999). This control does not motivate people toward a predetermined set of goals because it only emerges as the creative process develops; instead they structure this process to improve newer results. The provision of incentives that characterize traditional management control systems has little role in an environment dominated by high creativity motivation.
Directional control and inspirational control which aim to provide more space and a clear direction where creativity goes requires creative individuals with high intrinsic motivation for the creative process they do. (Davila & Ditillo, 2011) also said that the only motivation that can facilitate creativity is intrinsic motivation.

Figure 1 Directional Control and Inspirational Control

2.3 Intrinsic Motivation
Humans as unique creatures, were created with the innate nature to do very basic things, such as looking for challenges, developing themselves continuously, trying new things and increasing life capacity. The above will be discussed further in this section, referring to the book written by Daniel H. Pink in 2009 entitled Drive: Surprising Truth About What Motivate Us. This section contains the negative impact of the use of motivation 2.0 (extrinsic motivation) which is widely used by companies and also how motivation 3.0 (intrinsic motivation) can build a better control system.

Discussions about motivation in the work environment must always begin with a discussion of baseline rewards. (Pontjoharyo, 2018), said that discussions about motivation in the work environment must start from the understanding that each individual needs income to live. Salaries, allowances, and several types of bonuses are the basic things known as baseline rewards.

In a condition that the baseline reward is not met, the focus of staff in a company will be shifted to injustice over the conditions they experience and also concerns about the fulfillment of the basic needs of each staff. At this level the company will not get definite results both in the use of rewards and punishments and the development of intrinsic motivation. The staff will work with very low motivation. After the baseline reward is met, a clear difference will appear in intrinsically motivated individuals. There are 3 factors that form the basis of intrinsic motivation itself, namely autonomy, mastery, and purpose.

Autonomy
Pink talks about how autonomy differs from independence because autonomy emphasizes the choices that are made to each individual. Autonomy is part of human nature—we are connected to the desire to make the decisions we make without interference from others. There are four important things in creating a workplace that values Autonomy. Autonomy over task, time, technique and team.

Mastery
Pink explains the three laws of mastery, mastery begins with "flow", when the challenges are matched to the abilities of each individual, then the individual can reach a state of flow, which allows one to bring out the best in one's abilities even to the point of losing track of time. But flow does not guarantee mastery. Pink wrote, “the two concepts operate on different time horizons. One happens in an instant; others unfold over months, years, sometimes decades. You and I may each reach flow tomorrow morning but neither of us will achieve mastery overnight. In fact, we now know that it takes 10 years of hard work to even think about mastering something.”

Purpose
Individuals who find purpose in their work unlock the highest level of insight into intrinsic motivation. Pink says that it is connected to a purpose greater than each individual self, which drives the deepest motivations. Purpose is what gets a person out of bed in the morning and to work without complaining and grumbling. It also means purposeful people are motivated to pursue the most difficult problems. Elizabeth Moss Kanter, Professor at Harvard Business School, has
formulated her own trio of motivational factors, one of which is meaning, which helps people work harder and stay engaged. “People can be inspired to achieve broad goals and overcome impossible challenges,” he wrote, “if they care about the outcome.”

Management control system in the creative industry does not have the same control as the management control system in conventional companies. This management control system puts forward the values that exist in the intrinsic motivation of each individual to maintain creativity in it. Autonomy, Mastery, and Purpose really pay attention to the manufacture of management control systems as described by (Davila & Ditillo, 2011) who conducted research on fashion companies. Fashion companies that focus on the creativity of designers put forward the autonomy and mastery of the designers to produce a new product for the audience.

3. Data and Methods
Qualitative research paradigm that uses interpretivism approach method is used in this study. The purpose of using interpretive methods is that this research is able to create an understanding by placing something to be explained into a social context and certain things that have deep meaning. This study explores the implications of high intrinsic motivation in several parts of the management control system of a creative industry in the fashion sector with the theme of Indonesian wayang culture, namely Voice of Jogja. This research is expected to find the factors of intrinsic motivation and can interpret how a management control system that is supported by high intrinsic motivation along with its deep factors can help a creative industry develop in an industry that does a lot of this heuristic activity or even intrinsic motivation. This has a bad impact on the management control system in this creative industry.

The methods used in this research are interviews, observation, and document analysis. Interview, as the first method, because this method aims to get an in-depth picture from each resource person about the intrinsic motivation that exists within the resource person in doing their work in this creative industry. Interviews were conducted to employees who work in the creative department (design and marketing) and employees who work in the conventional department (store keeper and cashier/finance). Interviews were also conducted with the owner of Voice of Jogja.

Table 1. Speaker Composition

<table>
<thead>
<tr>
<th>No.</th>
<th>NUMBER OF SPEAKER</th>
<th>ROLE</th>
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<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>Designer &amp; Owner</td>
</tr>
<tr>
<td>2</td>
<td>1</td>
<td>Supervisor &amp; finance</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>Cashier &amp; marketing</td>
</tr>
<tr>
<td>4</td>
<td>1</td>
<td>Quality control</td>
</tr>
</tbody>
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Source: Researcher Process (2022)

Voice of Jogja consist of two owners and three staffs as detailed below:
- Hery Hermawan (HH) as owner and designer
- Ganing (GN) as supervisor and finance
- Ilham (IH) as cashier and marketing
- Wegig (WG) as marketing and packaging
- Jumiyati (JM) as quality control and warehousing

In many ways, not just research, it is better to look at a phenomenon not only from one perspective but from several perspectives to produce sharper and deeper research results. The chosen triangulation is method triangulation and data source triangulation to ensure the data that has been obtained. Triangulation of methods and triangulation of data sources, this is carried out by collecting data in other ways or methods. In collecting data, qualitative research often uses interview, survey and observation methods. This is done to get the validity of the correct data and a real picture of the data collected. This triangulation can use a combination of methods in collecting data, for example by using observations and interviews which are useful so that the data can be observed validly. In addition, it can use a variety of sources or informants so that the truth of the data can be more convincing.

The triangulation method is used by combining the insights obtained from interviews with all departments in VOJ and reinforced by observations made for several days during VOJ store hours open to closed. Document analysis was also used in this study, but it was complementary to confirm the two previous data collection methods. The interviewees also varied from designers, owners, and all staff at VOJ. This is done to find out the truth of everything said by the informant from the side of other sources, whether there are facts that are not appropriate or are appropriate and in harmony.
4. Empirical Result

Voice of Jogja is a creative company in the form of a home industry, with a love for the culture of Jogjakarta, Java, and all of Indonesia. The entire production process starting from design to quality control is carried out and also supervised by a person of Javanese-Batak descent, born in Jogjakarta named Hery Hermawan. Voice of Jogja operates at the watercastle Tamansari, Special Region of Yogyakarta. Voice of Jogja can be found when tourists come to visit Tamansari, moving from the main building (the king's bath in Tamansari) to the Pendem Mosque area which was formerly known as Sumur Gumuling.

The products sold by Voice of Jogja also vary. Starting from cotton to bamboo cotton. Bamboo cotton is a trademark of Voice of Jogja, a lighter and more comfortable clothing material can increase user comfort. The designs offered are also diverse, special designs designed by original inspiration from Hery Hermawan and special puppet designs for Voice of Jogja with the theme of Indonesian wayang. All of these designs, ranging from images, colors, and materials, were produced by the artist, Hery Hermawan.

Tourist clothes may be embedded in the minds of every visitor who comes to VOJ but Heri Hermawan, the designer and owner said that, “We are not like the tourist clothes in Borobudur, Prambanan, or the mass-produced Beringharjo market. We sell art, one design or image is limited, only a few are reprinted. One design is only limited to 120 clothes, usually will be sold of in 2 weeks.” This is what distinguishes VOJ from other tourism clothes.

VOJ has one vision which is Semagat Makaryo ben Raharjo or in English translated as spirit to work for prosperity. Art as an embodiment of creativity can be seen clearly in the sentence of the vision. Art is the main factor for Voice of Jogja to continue to bring prosperity to Indonesian culture and also all the staff in it. VOJ operational process starts from the production process which begins with the creative process, namely the image design process carried out by HH followed by cutting cloth, screen printing and film, sewing clothes, quality control, packaging, and financial processes like a clothing store. The uniqueness of VOJ starts from how VOJ can provide space for creativity to expand widely.

4.1 Management Control System in VOJ

Management control system at VOJ seems different from the conventional company management control system. VOJ, which makes art the main factor in its production, certainly has a management control system that tends to support creativity to grow and develop in accordance with the VOJ's theme and goals. Davis (1992) says that fashion companies compete through aesthetic components and also through symbols that are unique to each designer, ranging from design, type of image, type of fabric, to the implied value of the design. This condition requires the freedom of expression of a designer and/or artist to be truly given space to grow. This freedom of expression certainly cannot be controlled by conventional management control systems which tend to limit the activities and behavior of an individual within it.

(Davila & Ditillo, 2011) stated that there are two types of appropriate controls to maintain creativity in the creative industry in this fashion field. These two types of control are found in VOJ for the designer and owner, namely HH. As explained in the previous section, HH will separate himself, assuming that he is a different entity from VOJ functionally to maintain the mood which is his main factor for drawing. The design process carried out by HH is not limited by time and overly specific themes, but he states that there must be control from himself so that freedom becomes a disciplined habit.

HH's statement above is in line with directional control which serves to create some boundaries needed to foster discipline in a creative process. This control does not aim to limit the activities and processes of the designer but to stimulate creativity in order to get a decent space to develop. This control is more of a facilitator for designers knowing what designs are suitable for what themes, what materials are good to use, and some other rules to keep creativity on track.

Directional control is mostly in the form of accounting and financial data. HH himself as an artist does not know the value of money, he only follows his instincts and ideas. GN therefore plays a role in keeping the idea in line with the goals of the VOJ. Before the pandemic HH printed designs that were too large on VOJ shirts, costing a lot more both in terms of the film material for screen printing and the colors used for screen printing. GN gradually stated to HH that VOJ had to make a few changes to the design to be more efficient in terms of printing costs. Compromising between HH and what VOJ needs is quite difficult, but with high intrinsic motivation, HH manages to compromise with VOJ needs. The VOJ design then evolved from a large design to a relatively smaller and cost efficient design.

(Davila & Ditillo, 2011) in their research mentions that there are several other tools that are used to complete directional control which aims to be a bridge between the design and functional parts of the company (other departments). Starting from sales reports, best selling products, collection cards and several other tools. VOJ differs from the fashion companies Davila and Ditillo researched in several ways. First, there is only one designer at VOJ and has a dual role as the owner of VOJ, namely HH. Second, HH as a designer has the nature of an artist with high narcissism about his work.
These two factors tend to make VOJ enter the fine fashion group as made by (Davila & Ditillo, 2011). In the high market positioning category, where companies prioritize ideas from designers rather than what people are interested in, the directional and inspirational controls are looser.

**Figure 2** Fine Fashion VS Mass Market

HH received enough input from GN in the matter of reducing the size of the image design, but he did not want to be limited in other ways. He decides for himself the image he wants to design, what color clothes are used for the picture and what materials are used for the picture. The behavioral side of the HH as part of the VOJ design is not given any restrictions. However, HH still held a kind of meeting with all the staff at VOJ, about the pictures he made, which pictures were the best, and which pictures might sell well. The input and suggestions from the staff are indeed part of HH's consideration in releasing his latest collection, but the absolute decision is still based on his artist instinct.

The control personnel in the design section have not yet been implemented at VOJ. HH admitted that he had not found a designer who could fulfill his wishes for images that matched his criteria. HH as the designer and owner really maintains the originality of VOJ's image designs, image designs that combine wayang art and DC comics that are more accessible to young people. The search for designers who match HH's criteria is still being carried out, but it will take a very long time.

As stated by (Davila & Ditillo, 2016) that actually inspirational control which incidentally is a complement to directional control has the aim of stimulating creativity to grow, not to limit creativity itself, not to set boundaries, but to provide space for negotiation and compromise so that designers can write their ideas into works that are in line with company goals. HH also did the same thing, since moving to the Taman Sari tourist complex, he began to change the skull design on his clothes into a puppet theme. This condition is caused in addition to preserving the wayang culture as well as adapting to the theme of visitors to these tourist attractions.

The compromise made by HH for VOJ to be accepted by its customers is the result of the success of the two controls. Although not fully in accordance with what Davila and Ditillo formulated in their research, these two controls are suitable controls to create an environment that can foster creativity. Since then, HH has been diligent in reading Hindu wayang stories from the Ramayana to wayang stories that are rarely heard by the general public.

He is also diligent in watching puppet shows online. HH's favorite puppet is Dalang Seno, who according to HH can unite several wayang traditions from several regions into a unique unit. Determination of the theme of the image is also adjusted by HH according to the conditions that exist in society during the pandemic HH released a design that some pictures wore masks to vaccines, for the newest theme HH raised the theme of back to future, by issuing various old customer favorite designs and several designs such as "angon", "Kungkum", and several other designs that replaced him about past activities that made an impression on HH.

VOJ conditions to bridge the creative and functional processes, it is necessary to control the entire operational process to create a work environment in accordance with what HH considers a peaceful work environment, therefore harmonization of control of creative and functional processes is very important.

**4.2 Motivation based Creativity**

Davila & Ditillo (2011) stated that the management control system using directional and inspirational control is different from other traditional management control systems written by Merchant (2003). Traditionally described management control systems focus on the people, processes, and outcomes of a company.
Research conducted on management control systems in the creative industry does not really need the above, this is because a designer must be motivated by high intrinsic motivation and the control needed is control that can form a creative environment and provide more inspiration to designers. This condition is supported by various studies conducted by Amabile et al., (1996); Belfora-Bienengraber et al., (2022); Grabner, (2021); Grabner et al., (2022); Pink, (2009); Rheinberg & Engeser, (2018) and Deci, (1972) who examined intrinsic motivation. Both psychologically and economically, the only motivation that can support the growth of creativity is intrinsic motivation.

The use of extrinsic motivation will have a negative impact on the management control system in the creative industry. In addition to eroding creativity, it can also reduce the interest of designers in carrying out the creative process. Designers work like artists, no boundaries should be too firm in their workspace. The three intrinsic motivational factors are very visible in the VOJ creative process but must be supported by appropriate controls such as directional and inspirational controls to direct creativity in the same direction as the VOJ goals.

HH as a designer has the freedom to choose the time when he will do the drawing process, what designs will be drawn, even what themes will be raised. Autonomy as to determine everything about this design is inviolable. In fact, the process of drawing or designing is a “me time” from HH himself. Like other art-related work, the drawing process cannot be given a deadline and even the determination of what kind of design is suitable for a particular theme. HH himself admits that when he is disturbed by mood or is pegged to draw for a certain theme, his work will be unsatisfactory for him. As an artist, HH has a volatile mood. Therefore, GN tries to keep the mood for drawing HH at its highest quality.

It is very difficult for HH to abandon his design ideology which leads to humanist painting, face painting and skull painting to move towards designs that are more acceptable to visitors to the tourist sites where VOJ does business. In line with what was written by Pink (2009) that Mastery is pain, mindset, and asymptote. HH at the beginning of the formation of VOJ still had to work hard to change the direction of the design as well as change his mindset to be able to compromise with the image that the customer wanted. Until now, HH is also still studying more deeply about wayang stories, both online and in wayang books, especially the Hindu sect, to deepen his mind and heart in order to produce a meaningful image design.

Autonomy and mastery have become the basis of HH as an artist, but in the process of character building in carrying out his creative process, he needs a strong goal. The purpose of HH and VOJ is basically the same as their mission, namely the spirit of working to be prosperous. But more specifically, HH said that all the ideological compromises and sacrifices he had taken so that the family he fostered would prosper. At first, HH's goals for design and VOJ were filled with fuel of anger and revenge against HH's environmental conditions which tended to underestimate HH as an artist. Gradually after there were compromises and adjustments in various conditions experienced by HH from 2012 until now, his goal changed to live in peace and raise his two children. Family is his main goal in working and doing business.

4.3 Implication of Intrinsic Motivation based Management Control System in VOJ

Efferin and Soeherman (2010) say that the most effective control system is control that is intrinsic or subtle. Control is implanted in every individual in the organization through the cultivation of values that are considered good by the company. Management control will be more effective if the expected behavior is increasingly embedded in the organizational culture. Cultural control through the behavior of each member of the organization in making decisions for each activity carried out is much more effective than control that is external or comes from outside the individual within the company.

VOJ basically does not have a management control system that is explained in detail and in writing in the form of an operational standard, but the existing management control system is created through the experiences of the owners and staff in it.

In accordance with what was found by (Davila & Ditillo, 2011a) that the creative industry requires a control based on high intrinsic motivation so that creativity in it can grow and provide broad inspiration to companies in the industry. Directional and inspirational controls as previously explained can facilitate this condition by emphasizing the value that these two controls do not function to limit the activities or results of companies in the creative industry but provide the right space and direction for creativity.

Directional control basically describes the space for the creative process to take place, directional control functions as an intermediary between the creative process and the whole company. Most directional controls are in the form of accounting and financial data as well as some reports on designs that have been produced and sold. With this control, the company can "isolate" the creative process in order not to interfere with this process so that it takes place optimally.

VOJ is one of the fine fashion categories according to the research conducted (Davila & Ditillo, 2011a). VOJ does not limit the design of what images will be issued HH and when will be issued. HH stated that the design of the image he
made was a work of art, not just a mass-produced image. The material of the clothes that become the media for the image is also a material that is much different from other tourist t-shirts.

The conditions above are indeed evident from VOJ fans, they are mostly comfortable with VOJ clothing materials and are attracted by unique designs and have deep meanings. The strokes in every detail of the image are also not random but detailed to the smallest part. The loose directional control gives HH more room for expression, but there are still compromises, especially with GN which regulates production costs. This is also the competitive advantage of VOJ, the high-quality design and materials of the clothes make the enthusiasts continue to make repeat purchases. The right combination of directional control according to VOJ's goals and the high intrinsic motivation of HH is able to produce a high quality product.

The second control that complements directional control, Inspirational control supports the construction of broad ideas by designers. VOJ gave its designer HH the freedom to seek as much inspiration as possible as explained in the previous section. The hallmark of HH's inspiration is how he combines the culture and character of wayang with the phenomena that are happening in the world today. Some of his works even have an implicit critique of this phenomenon. HH as an artist can find his own way in exploring every design he wants to make. HH's high intrinsic motivation also helps him in this process of seeking inspiration, without intrinsic motivation this is impossible to do.

Alignment between the creative process and the functional process at VOJ is another important factor for creating a work environment that can provide facilities for creativity to grow. VOJ does set some rules in the operational process, such as arriving on time and not using marketing techniques that are selling. However, apart from marketing techniques and hours of coming to the store, no other control actions are applied. All staff look relaxed in their work but balanced with high productivity and responsibility.

Indeed, the line between owner and staff seems blurred in VOJ, but if examined and observed more deeply, the staff still brings out their true nature while still upholding "upload-unghuh" or etiquette with VOJ owners as a form of respect. The owner and staff still mingle with the tone of the blurred boundaries that become the boundaries of politeness and family manners.

The management control system that contributes the most is the personnel and cultural control system. This condition is like a real picture of what has been written by Efferin and Soeherman (2010) about the intrinsic control system. A control system that relies on the values that are embedded in each individual in VOJ. As GN and other VOJ staff say, it's quite difficult to follow the flow in VOJ. It looks relaxed like doing daily activities, it doesn't look like work, but the critical point is not to forget responsibility in such relaxed conditions. Most people are so complacent with relaxed working conditions that they forget their responsibilities.

Personnel control at VOJ is a unique process, as GN said that it took him a long time to find the right person. This statement is quite contrary to conventional companies that seek employees based on the qualifications they have through intelligence and psychological tests. VOJ doesn't do the test, but just uses profile screening and interviews that seem like people are having casual conversations. There are no standard and structured requirements for the interview. GN relies on feelings to judge whether the person being interviewed fits the flow in VOJ or not.

Cultural control at VOJ is also a unique process, culture and work environment at VOJ is unique and is formed along with the experiences of VOJ and staff working at VOJ. The culture created in the VOJ work environment is formed as a relaxed work culture without heavy pressure but balanced with high responsibility and productivity so as to produce services and products with high quality.

Culture as a medium for inculcating values in every individual in VOJ has succeeded in creating a subtle management control system. The VOJ culture that emphasizes a sense of belonging to each other like a family, openness to one another, solid teamwork, continuous creation of creativity, and great respect for diversity is in line with what Efferin (2016) wrote. Indeed, if we examine cultural control with high intrinsic motivation, it will lead to the same path as spirituality-based cultural control.

5. Summary and Conclusion

In accordance with what was found by Davila and Ditillo (2011) that the creative industry requires a control based on high intrinsic motivation so that the creativity in it can grow and provide broad inspiration to companies in the industry. Directional and inspirational controls as described previously can facilitate this condition by suggesting the value that these two controls do not function to limit the activities or results of companies in the creative industry but provide the right space and direction for creativity. The second control is complementary to directional control. Inspirational control supports the construction of broad ideas by designers. VOJ gave its designer HH the freedom to seek as much inspiration as possible as explained in the previous section. The hallmark of HH's inspiration is how he combines wayang culture and characters with phenomena that are happening in the world today. Some of his works even have an implicit critique of
this phenomenon. HH as an artist can find his own way in exploring every design he wants to make. HH's high intrinsic motivation also helps him in this process of seeking inspiration, without intrinsic motivation this is impossible to do.

The role of intrinsic motivation as stated (Pink, 2009) becomes very important in this type of management control system because this system is full of autonomy and independence from the designer in order to create an environment that can foster creativity and inspiration. Intrinsic motivation does not only play an important role in the creative process, but also in the entire operational process of Voj which creates a work synergy and a very independent and productive environment. The management control system at VOJ focuses more on controlling personnel and culture. Personnel control at VOJ has a focus on finding the right staff according to the flow that has been formed at VOJ.

REFERENCES


